

United States



of America

Department of the Treasury
Internal Revenue Service

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED] for tax period 2005, consisting of five (5) pages _____

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Paul Crowley", followed by a black redaction bar.

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



MR 1,345.00
0922132523104-9

1040		Department of the Treasury—Internal Revenue Service	
U.S. Individual Income Tax Return		2005	(9) IRS Use Only—Do not write or staple in this space.
Label (See instructions on page 18.) Use the TRS label. Otherwise, please print or type. Presidential Election Campaign		Last name James Pieron Last name Home address (number and street). If you have a P.O. box, see page 16. 142 Universitatem Street Churchill Blvd City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Zurich, Switzerland MI. Pleasant, MI. 48858-9100	
		Last name Spouse's last name Apt. no. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse	
Filing Status Check only one box.		1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►	
		4 <input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ►	
		5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17)	
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19) If more than four dependents, see page 19.	
		Boxes checked on 6a and 6b 1 No. of children on 6a who: • lived with you _____ • did not live with you due to divorce or separation (see page 20) _____ Dependents on 6c not entered above _____ Add numbers on lines above ► 1	
Income		d Total number of exemptions claimed 7 48,640 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 48,640 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends (see page 23) 9b 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount (see page 25) 16a Pensions and annuities 16a b Taxable amount (see page 25) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount (see page 27) 21 Other income. List type and amount (see page 29) 21 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ► 22 48,640	
Adjusted Gross Income		23 Educator expenses (see page 29) 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889. 25 26 Moving expenses. Attach Form 3903 26 27 One-half first employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction (see page 30) 29 30 Penalty on early withdrawal of savings 30 31a Amount paid b Recipient's SSN ► 31a 32 IRA deduction (see page 31) 32 33 Student loan interest deduction (see page 33) 33 34 Tuition and fees deduction (see page 34) 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 31a and 32 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income ► 37 48,640	

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INTERNAL REVENUE SERVICE KANSAS CITY, MO
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Form 1040 (2005)

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Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	48,640
Standard Deduction for—	39a Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. } checked ► 39a []	40	5,000
	b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ► 39b []	41	43,640
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	42	3,200
	41 Subtract line 40 from line 38	43	40,440
	42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	44	6,771
	43 Taxable Income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	45	
	44 Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	46	6,771
	45 Alternative minimum tax (see page 39). Attach Form 6251	47	5,426
	46 Add lines 44 and 45. ► 48	48	
	47 Foreign tax credit. Attach Form 1116 if required	49	
	48 Credit for child and dependent care expenses. Attach Form 2441	50	
	49 Credit for the elderly or the disabled. Attach Schedule R	51	
	50 Education credits. Attach Form 8863	52	
	51 Retirement savings contributions credit. Attach Form 8880	53	
	52 Child tax credit (see page 41). Attach Form 8901 if required	54	
	53 Adoption credit. Attach Form 8839	55	
	54 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	56	5,426
	55 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	57	1,345
	56 Add lines 47 through 55. These are your total credits	58	
	57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	59	
Other Taxes	58 Self-employment tax. Attach Schedule SE	60	
	59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	61	
	60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	62	
	61 Advance earned income credit payments from Form(s) W-2	63	1,345
	62 Household employment taxes. Attach Schedule H	64	
	63 Add lines 57 through 62. This is your total tax	65	
Payments	64 Federal income tax withheld from Forms W-2 and 1099	66a	
	65 2005 estimated tax payments and amount applied from 2004 return	67	
	66a Earned income credit (EIC)	68	
	b Nontaxable combat pay election ► 66b	69	
	67 Excess social security and tier 1 RRTA tax withheld (see page 59)	70	
	68 Additional child tax credit. Attach Form 8812	71	0
	69 Amount paid with request for extension to file (see page 59)	72	
	70 Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	73a	
	71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments	75	1,345
Refund	72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	76	
Direct deposit?	73a Amount of line 72 you want refunded to you		
See page 59 and fill in 73b, 73c, and 73d.	b Routing number [] ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number []		
	74 Amount of line 72 you want applied to your 2006 estimated tax ► 74		
Amount You Owe	75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ►		
	76 Estimated tax penalty (see page 60)	76	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 61)? <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ► Mr. Chris Werwega	Phone no. ► []	Personal identification number (PIN) ► []
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See page 17	Your signature []	Date 28-Nov-06 Your occupation Pres. JDFX Tech. AG	Daytime phone number []
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign. []	Date [] Spouse's occupation []	
Paid Preparer's Use Only	Preparer's signature []	Date [] Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN []
	Firm's name (or yours if self-employed), address, and ZIP code []	EIN []	
		Phone no. () []	

Form 1040 (2005)

Form 1116

Department of the Treasury
Internal Revenue Service (96)

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 980-T.

► See separate instructions.

OMB No. 1545-0121

2005

Attachment
Sequence No. 19

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a <input type="checkbox"/> Passive income	d <input type="checkbox"/> Shipping income	g <input type="checkbox"/> Lump-sum distributions
b <input type="checkbox"/> High withholding tax interest	e <input type="checkbox"/> Dividends from a DISC or former DISC	h <input type="checkbox"/> Section 901(j) income
c <input type="checkbox"/> Financial services income	f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC	i <input type="checkbox"/> Certain income re-sourced by treaty
		j <input checked="" type="checkbox"/> General limitation income

k Resident of (name of country) ► Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
I Enter the name of the foreign country or U.S. possession ►	Switzerland			
1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):				
	48,640			10 48,640
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	5,000			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see Instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	5,000			6 5,000
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ►				7 43,640

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:		(a) Other foreign taxes paid or accrued	(b) Dividends	Taxes withheld at source on:		(d) Other foreign taxes paid or accrued	(e) Total foreign taxes paid or accrued (add cols. (f) through (w))
		(p) Dividends	(q) Rents and royalties			(t) Dividends	(u) Rents and royalties		
A 12-31-05	<input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued	(o) Date paid or accrued		7,090				5,388	5,388
B				CHF					
C									

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ► 8 5,388

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form 1116 (2005)

Form 1116 (2005)

Page 2

Part III Figuring the Credit

9	5388	
10	38	
11	5426	
12	-	
13	5,426	
14	43,640	
15	-	
16	43,640	
17	43,640	
18	1	
19	6,771	
20	6,771	
21	5,426	

Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.

18 Divide line 16 by line 17. If line 16 is more than line 17, enter "1"

19 Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption

Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.

20 Multiply line 19 by line 18 (maximum amount of credit)

21 Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions) ►

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	22	
23	23	
24	24	
25	25	
26	26	
27	27	
28	28	
29	29	
30	30	
31	5,426	
32	-0-	
33	5,426	

30 Add lines 22 through 29

31 Enter the smaller of line 19 or line 30

32 Reduction of credit for international boycott operations. See instructions for line 12 on page 15

33 Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a

Form 1116 (2005)

Supplement to form 1116

James D. Pieron SS# [REDACTED]

Form 1116 –Foreign Tax Carryovers

Year	Maximum Limitation	Taxes Paid	Unused Tax	Carryover applied
1998	\$6,806	\$10,708	+\$3,902 *	
1999	\$26,371	\$25,752	(\$619)	\$619
2000	0	0	0	
2001	\$5,279	\$9,891	+\$4,612	
2002	0	0	0	
2003	0	\$559	+\$559	
2004	\$12,481	\$7348	(\$5,133)	\$5,133
2005	\$6,771	\$5,426	(\$1,345)	\$38

* Only used \$619 of Carryover for 1999, balance expired after 5 years.